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March 23, 2011

VIA FACSIMILE (518) 431-0192
AND E-FILING

Honorable Robert E. Littlefield, Jr.
Chief United States Bankruptcy Judge
Northern District of New York
445 Broadway
Albany, New York 12207

Re: *In re Highgate LTC Management, LLC/Case No. 07-11068*
Hearing Date: April 6, 2011 @ 11:00 a.m.

Dear Judge Littlefield:

I am writing to confirm the adjournment, upon consent, of the following matter scheduled for hearing on Wednesday, April 6, 2011:

#1397- Motion to Approve Compromise and Settlement of Tax Appeals filed on behalf of the Chapter 11 Trustee

The new hearing date will be Wednesday, April 13, 2011, at 11:00 a.m.

Respectfully,


Mark I. Fishman

MIF/eac

CC: Stephen A. Pechenik, Esq.
Leslie A. Berkoff, Esq.
Richard J. Brum, Esq.
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